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SPOT LIGHT on municipal finance

in Ontario, 1968



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SPOTLIGHT ON
MUNICIPAL FINANCE IN ONTARIO
1968

The Municipal Finance Branch
ONTARIO DEPARTMENT OF MUNICIPAL AFFAIRS

THE HONOURABLE JOHN P. ROBARTS
Prime Minister of Ontario

THE HONOURABLE W. DARCY McKEOUGH
Minister of Municipal Affairs

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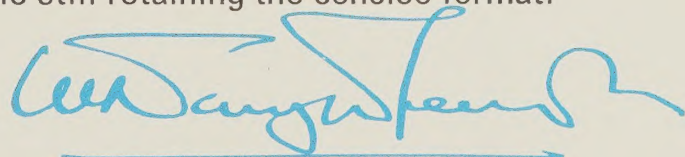


FOREWORD

This first edition of SPOTLIGHT ON MUNICIPAL FINANCE IN ONTARIO presents highlights from the information contained in the 1968 SUMMARY OF FINANCIAL REPORTS OF MUNICIPALITIES. Its purpose is to provide you with important financial information in a brief, convenient form.

I am pleased that this new booklet is being introduced at the Ontario Provincial-Municipal Conference. It provides an overall picture of the financial operations of municipalities in Ontario. I hope it will be a convenient reference for delegates.

If you have any questions on the contents of SPOTLIGHT, please get in touch with my Department. I want this booklet to be of maximum use to you, so please do not hesitate to let us know if you have any suggestions for its improvement. I hope that future editions will be a little broader in scope, while still retaining the concise format.

A handwritten signature in blue ink, appearing to read "Allan Rock", with a horizontal line underneath it.

Minister of Municipal Affairs.

March 23, 1970

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INTRODUCTION

The 1968 SUMMARY OF FINANCIAL REPORTS OF MUNICIPALITIES presented more accurate and meaningful information than that previously available in the old ANNUAL REPORTS OF MUNICIPAL STATISTICS. This improvement was due to a revised reporting procedure as well as to the method of summarizing the reported information.

The 1968 SUMMARY discontinued the practice of reporting mill rates, details of exempt assessment, sinking funds and certain other items. Either the previously reported data was not meaningful or could be reported better elsewhere. This first edition of SPOTLIGHT does not discuss such details either.

The 1968 SUMMARY excludes a small number of municipalities because their annual reports had not been received in time for publication. The population of these municipalities collectively represented less than one percent of the Total. In order to be consistent, such information is not included in SPOTLIGHT.

The following pages of SPOTLIGHT are reproduced as they appear in the 1968 SUMMARY — except necessary page reference changes, et cetera, and the minor change noted on page 8.

For a comprehensive review of public sector finance in Ontario the reader is referred to Budget Paper B of the 1970 Provincial Budget, issued by the Treasurer of Ontario on March 31, 1970. This paper sets out expenditures and transfers in the entire public sector analysed among the Federal, Provincial and Local Government sectors.

It should be noted that the figures contained in SPOTLIGHT ON MUNICIPAL FINANCE IN ONTARIO 1968 will not correspond to the figures contained in Budget Paper B. For example, provincial conditional grants (or specific subsidies) to municipalities are shown in SPOTLIGHT as \$240 million while being reflected in the Budget Paper as \$338 million. Differences such as this are due to a number of reasons including:

1. The fact that the Budget Paper deals with the entire local sector. Local boards, commissions and other local agencies such as Conservation Authorities, Homes for the Aged and District Welfare Units are reported in SPOTLIGHT only in the amount of the requisitions levied on municipalities. The Budget Paper presents a much fuller account of the operations of these bodies.
2. The difference in reporting years. The Budget figures are for the fiscal year April 1 to March 31, whereas the figures in SPOTLIGHT are in respect of the municipal reporting year, January 1 to December 31.
3. The difference in reporting format. A difference between capital and operating costs is made in the municipal sector. In the provincial accounts, there is no corresponding distinction. Thus items reflected as operating expenditures in the Budget Paper may appear in either the capital or operating categories in SPOTLIGHT.

COMMENTARY

GENERAL

Ontario contains about 10% of Canada's land area, 35% of its population, 37% of its workforce and 40% of its Gross National Product. Most of Ontario's people live and work around the western end of Lake Ontario; along the 100 miles of lakeshore stretching from Oshawa to the Niagara Peninsula. This population belt is about 25 miles deep. The province's very important primary industries are located well to the north of this concentration of population.

ANALYSES OF POPULATION, HOUSEHOLDS AND ASSESSMENT

1 Population

The **Population** of a municipality, as used in this publication means: **the total population permanently residing in the municipality at the time of the 1968 assessment — less those resident in institutions, defence establishments and Indian reserves.**

Municipal Assessors are required, by statute, to take an annual census of the population as part of their duties.

Unless otherwise noted, the above definition is assumed in all references to population. However, it should be remembered that the definition refers only to municipally organized areas. Nevertheless, 94.5% of the total estimated population of Ontario is found in municipalities.

The annual reports of municipalities show a population of 6,904,219 for 1968. This figure reflects an increase of 2.16% for the year — slightly greater than the 1.88% increase in 1967. Growth during the past five years has been 11.5%, a slight decline from 12.5% for the previous five-year period. Year to year changes can be seen by looking at Table 1 ONTARIO POPULATION 1958-1968 in the Statistical Appendix (Page 24). This Table also shows the Dominion Bureau of Statistics figures for the entire province over the same period. The Dominion Bureau of Statistics estimated the population of Ontario at 7,306,000 on June 1, 1969. A comparison confirms the fact that municipal figures closely resemble those of the Bureau in reflecting population growth — even though the two systems use slightly different bases of counting, area and time of year to arrive at their results.

Of the total 1968 population increase of 146,944, Metropolitan Toronto accounted for 27,246 (a 1.5 per cent increase), the counties adjacent to Metro 26,526 (a 5.3 per cent increase) and the remaining cities of Ontario 57,057 (a 2.6 per cent increase). These increases accounted for 75 per cent of the province's total population growth in 1968*

According to the **Ontario Statistical Review of 1968**, published in June 1969 by the Department of Treasury and Economics, the Ontario birth rate has dropped substantially over the past ten years. The 1958 rate was 26.2 per thousand — in 1968 the rate was only 17.4 per thousand.

The death rate has also dropped over the past ten years. The same source shows the

*Changed from that in 1968 Summary Of Financial Reports Of Municipalities (Page vii.)

1958 rate as 8.4 per thousand; that of 1968 as 7.4% — a less marked decline than that of births.

Movement into and out of the province cannot be measured precisely. But immigration figures in the **Statistical Review** showed that in 1968 more than 96,000 settled in Ontario, a drop from the previous three year average of 108,000. Of the 1968 immigrants, those of working age totalled 50,000.

These statistics have important implications for those concerned with the provision of municipal services. The indices point up the fact that the trend toward a steadily younger average age in Ontario will give way to a steadily aging population at some future point. The most significant change is a drop in the proportion of the population under five years of age from 10.5% to 8.4%. However, Table II ANALYSIS OF POPULATION BY MAIN AGE GROUPS still indicates a lowering of the average age in 1968 compared to that in 1963. (Page 24.)

2 Households

With the introduction of the Residential Property Tax Reduction Program, information on households in municipalities became available. A household is defined, by both **The Assessment Act** and **The Residential Property Tax Reduction Act**, as **a single family dwelling unit — or a portion of a building which is a domestic establishment — consisting of two or more rooms in which the occupants usually eat, sleep and prepare meals.**

2,172,678 households were reported for 1968, according to claims submitted by municipalities for reimbursement under the Residential Property Tax Reduction scheme. Related to population, Ontario households had, on average, 3.14 occupants. When broken down by type of municipality, the figures look like this:

TABLE A

	HOUSEHOLDS		
	Number	Persons per Household	As Percentage of Total
Metropolitan Toronto Area	588,020	3.19	27.1
Cities	676,500	3.39	31.2
Towns	300,530	3.51	13.8
Villages	61,473	2.86	2.9
Townships	540,779	2.75	24.9
Improvement Districts	5,376	3.32	.1
	2,172,678	3.14	100.0

3 Assessment

Comprehensive Assessment information is shown on page 28. In order to present this information in a meaningful way it has been necessary to present three sets of figures. In the order of their appearance they are:

- (a) 'Assessment used for 1968 Taxes': is the net assessment upon which taxes have been imposed in 1968. In some cases municipalities collect school taxes for areas outside their jurisdiction. In such cases, this assessment is included.
- (b) 'Provincial Equalized Taxable Assessment': is needed because municipalities assess at varying percentages of market value. The Department of Municipal Affairs has accordingly established a system of equalization factors. These factors when applied to taxable assessment are designed to show the total assessment of the municipality had it been assessed at market value. This device enables more meaningful comparisons to be made between municipalities.
- (c) 'Analysis of 1967 Assessment as per the Return of Assessment': this data analyses assessment by showing the assessment relating to various classes of property within a municipality. There are minor discrepancies between the total assessment as per the Return of Assessment and that of 'Assessment used for 1968 taxes'. The reason is that the figures included under (c) are based on information provided by Assessors immediately after the closing of the assessment rolls which figures are subsequently adjusted, as a result of appeals etc., prior to the striking of mill rates.

The discussion of revenue includes data showing portions of local taxation paid in 1968 by various classes of taxpayers relative to their respective portions of the assessment base.

The following data is of interest:

TABLE B

1968 PROVINCIAL EQUALIZED TAXABLE ASSESSMENT — PER CAPITA —			
Metropolitan Toronto Area	\$9,433	Villages	\$4,802
Cities	\$6,495	Townships	\$6,197
Towns	\$6,394	Improvement Districts	\$5,647
All local municipalities \$7,168			

ANALYSES OF TAX ROLL

The Tax Roll data on page 29 shows the major components of local taxation. The purposes for which these taxes were raised are:

- (a) General Taxation: **the levy applied to provide funds to meet the costs of the general services of a municipality; it includes the municipal levy, the county levy, special charges and area rates.**

The county levy is not applied to cities, separated towns and municipalities in the northern districts. Metropolitan Toronto applies a metropolitan levy on its constituent municipalities. Special charges are principally charges for local improvements to specified taxpayers; where a municipality levies sewer rates and drainage charges, they are also included.

- (b) Levies for School Boards:
 - (i) **levies for secondary school purposes which are imposed on the same taxpayers as general taxation.**
 - (ii) **levies for public school purposes and levies for separate school purposes which are imposed on taxpayers according to the school system supported.**

- (c) Miscellaneous Charges: **items placed on the tax roll for collection purposes.**

Miscellaneous charges include such items as utility arrears and fees for agricultural organizations. In 1968, miscellaneous charges totalled \$4.9 million. They are included in the 'Total Tax Roll Per Capita' figures, but not in 'Total Taxation Revenue'.

- (d) Adjustments to the Tax Roll: **these are the result of calculations made to meet provisions for minimum tax levies, and to meet provisions for maximum taxation on certain specialized properties.**

These adjustments — which involve relatively small amounts of money — are included in the total taxation figure. 'Taxes Written Off' and 'Discounts Allowed' are not reported under this heading, but on the 'Statement of Expenditure'.

- (e) The Residential Property Tax Reduction program was introduced in 1968. For the purposes of analysis, it is important to understand certain basic considerations of the program.

It was intended that the burden of taxes paid by householders would be reduced. The reduction was shown on individual tax bills as a decrease in the amount of total taxes to be paid. However, for the purposes of financial reporting, the Residential Property Tax Reduction has been treated as a municipal grant from the Province (see 'Statements of Revenue'). It is reflected as a reduction in taxation revenue which can thus be considered as having been reported net.

In 1968, total taxation revenue was \$1,169,457,699 — a 1.5% increase over the corresponding 1967 figure. The small increase is due to the Residential Property Tax Reduction grant of \$109,192,173, without which the increase of 1968 taxation revenue over 1967 would have been 10.9%.

Trends in total taxation are shown in Table C below.

TABLE C

TRENDS IN TOTAL TAXATION

Year	Current Dollars (\$000)	Annual Change — % —	Constant Dollars (\$000)	Annual Change — % —	Related to Disposable Income
1968	1,169,458	1.4	753,191	(2.6)	6.66%
1967	1,152,277	17.6	773,293	13.6	7.10
1966	979,958	11.6	680,973	7.6	6.57
1965	877,769	9.0	632,784	6.4	6.46
1964	805,237	8.1	544,694	6.2	6.45%

In 1940, the first year for which data is available, local taxation represented 5.74% of Personal Disposable Income. During the war years, the relationship dropped reaching a level of 3.34% in 1946. For the next twenty years local taxation increased relative to Personal Disposable Income reaching a level of 7.10% in 1967. The table above shows the beneficial effect of the Residential Property Tax Reduction Program. In 1968, total taxation in terms of constant dollars dropped 2.6% and as a percentage of disposable income it fell to 6.66%.

Trends in total taxation, expressed in current dollars, within the conventional types of local municipality classification can be seen in Table III TOTAL TAXATION 1964-1968. (Page 25.)

ANALYSES OF ARREARS

Tax arrears have been analysed by year net of penalties and interest. Such a presentation reflects the true arrears position of the receivables unclouded by penalties and interest the rates of which vary from municipality to municipality.

In 1968 tax arrears totalled \$96.1 million, a decrease of 5.5% from the position at the end of the previous year. Accordingly, arrears per capita dropped to \$13.92 in 1968 from \$15.06 in 1967.

TABLE D

TAX ARREARS POSITION

Year	Total Arrears (\$000)	Annual Change — % —	Total Arrears Per Capita	Total Arrears as % of Total Tax Roll
1968	96,126	(5.5)	13.92	8.2
1967	101,736	8.5	15.06	8.8
1966	93,691	7.2	14.13	9.5
1965	87,193	2.5	13.42	9.9
1964	84,590	4.1	13.34	10.5

TABLE E

ANALYSIS OF ARREARS

	<u>Per Capita</u>	<u>As % of Total Tax Roll</u>	<u>Allowance for Uncollectable Taxes as % of Total Arrears</u>
Metropolitan Toronto Area	\$13.30	6.02	13.14
Cities	\$10.14	5.96	11.38
Towns	\$13.16	9.38	5.18
Villages	\$17.35	17.78	1.52
Townships & Imp. Districts	\$20.62	20.16	3.33
Total	\$13.92	8.19	8.03

The above table indicates that a wide range of variation in arrears positions exists between municipalities. This is, in part, due to variations in both billing and collection policies and procedures. These variations are also implicit in data on current collections as a percentage of the total tax roll. Such statistics are shown in Table IV. (Page 26.)

STATEMENTS OF REVENUE

The sources of revenues for all local municipalities are shown on page 15. Property taxation is the largest component accounting for \$1,169,457,699. The portions of such taxation provided by various classes of taxpayers are shown on Table V. (Page 26.) Contributions from other governments totalled \$340.2 million, up some 63% over the \$209.7 million in 1967. The vast majority of such contributions, (which incidently are all for operating purposes), came from the Province. Provincial figures exclude operating grants to bodies such as school boards, homes for the aged, health units, conservation authorities, etc.

In addition to subsidies paid to municipalities for operating expenditures, the Province also paid subsidies towards the cost of their capital projects. Further contributions are made to counties and to school boards. These are summarized in Table F.

It is noted that the province paid contributions equal to 93.5% of total local taxation in 1968. This percentage should be compared with 78.9% in 1967, 60.1% five years ago, and 57.4% a decade ago.

STATEMENTS OF EXPENDITURE

The reporting structure produces a comprehensive picture of municipal expenditures which are functionally classified into the main headings within 'General

TABLE F

PROVINCIAL GRANTS IN RELATION TO LOCAL TAXATION

GRANTS: *	Millions
A. To Local Municipalities: Operating grants	\$ 287.8
Payments in lieu of taxes	13.0
Capital grants	61.1
	<hr/> 361.9
B. To Counties: Operating and Capital grants	51.1
C. Education Grants (Fiscal Year 1968/69)	678.7
	<hr/>
TOTAL GRANTS**	<u>\$1,078.7</u>
	<hr/>
Total Local Taxation	<u>\$1,169.4</u>
	<hr/>
Total Grants as a percentage of Total Local Taxation	93.5%

*Grants as received by local municipalities in calendar year 1968, except in the case of Education Grants.

**Excluded from total are Grants to other entities such as local boards, Conservation Authorities, etc.

Municipal Activities', as shown in Table G. Also shown are payments to counties and local contributions to education.

When reviewing such data it should be noted that 'contributions to boards or commissions', 'charges for net long term liabilities', 'contributions to reserve funds', 'provisions for reserves and allowances' and 'contributions from the revenue fund for capital expenditures' are all classified by function. This presentation more accurately reflects the real outlays for each function.

A Consolidated Summary of Revenue and Expenditure for municipalities, excluding counties, is presented in Table G.

The inclusion of capital charges within each function significantly alters the pattern of general municipal expenditures. 'Public Works' and 'Sanitation and Waste Removal' collectively become quite significant. In 1968 they accounted for 33 per cent of all expenditures on general municipal activities in the Metropolitan Toronto Area, an average of 40 per cent in cities and an average of 46 per cent in all remaining municipalities. TABLE VI, EXPENDITURE PATTERNS WITHIN MAIN MUNICIPAL GROUPS (Page 27) shows the relative importance of all types of expenditures, including local contributions to education.

The results of local municipalities Revenue Fund operations are summarized in Table H below. In many instances deficiencies are planned so as to reduce a surplus accumulated as at the start of a year.

TABLE G

**CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE
FOR LOCAL MUNICIPALITIES***
(\$ MILLIONS)

REVENUE		
TAXATION		
Residential & Farm	\$623.7	
Commercial & Industrial	367.5	
Business	148.9	
Special Charges	29.3	
	<hr/>	\$1,169.4
CONTRIBUTIONS FROM OTHER GOVERNMENTS		
Payments in Lieu	47.4	
Subsidies — Ontario		
Residential Property Tax Reduction	109.2	
Unconditional	42.0	
Roadways	69.4	
General Welfare & Assistance to Children	46.8	
All Other	20.4	
	<hr/>	
	335.2	
All Other	5.0	
	<hr/>	340.2
OTHER REVENUE		82.4
TOTAL REVENUE		<u><u>\$1,592.0</u></u>
EXPENDITURE		
GENERAL MUNICIPAL ACTIVITIES		
General Government	\$ 85.0	
Protection to Persons and Property	184.0	
Public Works	239.2	
Sanitation and Waste Removal	104.3	
Conservation of Health	30.9	
Social & Family Services	82.1	
Recreation and Community Services	87.5	
Community Planning and Development	15.3	
Financial Expenses	31.2	
Other	31.1	
	<hr/>	\$ 890.6
COUNTY — SHARE OF EXPENDITURE		50.3
EDUCATION — LOCAL CONTRIBUTIONS		
Public Schools	310.2	
Separate	42.1	
Secondary	284.3	
Other	2.3	
	<hr/>	638.9
TOTAL EXPENDITURE		<u><u>\$1,579.8</u></u>
SURPLUS		<u><u>\$ 12.2</u></u>

*Excludes Counties.

TABLE H

1968 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE

	Excess		Deficiency		Net Amount
	Number	Amount	Number	Amount	
Metropolitan Toronto Area	7	\$ 8,623,933			\$ 8,623,933
Cities	21	1,940,107	11	\$ 808,642	1,131,465
Towns*	73	1,936,275	78	1,429,577	506,698
Villages	101	632,735	47	362,443	270,292
Townships**	346	3,900,550	214	2,247,255	1,653,295
	548	\$17,033,600	350	\$4,847,917	\$12,185,683

* Includes Separated Towns.

** Includes Improvement Districts.

Table VII provides a picture of the 1968 Consolidated Revenue Fund operations for all local municipalities including counties (Page 27). The item 'Contributions for Education' can be compared with 'Education Levies' shown in previous **Annual Reports**. In 1968 such contributions accounted for 39.2% of consolidated expenditures compared with 35.6% in 1967 and 31.7% in 1959.

REVENUE FUND BALANCE SHEETS

Receivables are shown on net of allowances. This is in line with treatment of both, 'Taxes Receivable' and 'Property Acquired For Taxes'. Another change provides for 'Inventories' to be reported as a distinct item. The comparisons, which can be made with 1967 data, follow below.

At the end of 1968, 'Cash' and 'Investments' totalled \$90.1 million, an increase of \$13.4 million over the 1967 position. 'Taxes Receivable', however, showed a decrease of \$5.6 million from the 1967 level.

Receivables from the province increased from \$50.1 to \$59.1 million presumably reflecting the increase in grants for operating purposes during the year.

As for liabilities. 'Bank Overdrafts and Temporary Loans' remained virtually unchanged, one year end to the next, at the \$58 million level. There was a \$14 million rise in 'Other Accounts Payable and Accrued Liabilities' to \$82.1 million at year end 1968.

Reserves rose from \$62,921,613 to \$70,302,346. Municipalities, other than cities and municipalities in the Toronto Metropolitan area, accounted for more than 55% of this total increase.

On the other hand, municipalities in the Metropolitan Toronto area accounted for virtually all the increase in surplus recorded in 1968.

CAPITAL FUND BALANCE SHEETS

'Future Recoveries From Levies and Rates' represent the amount of long term liabilities recoverable from municipal enterprises, school boards and other local boards. Other items included are liabilities repayable by landowners and advances for capital expenditure made pending permanent financing.

'Non-recurring Expenses To Be Levied In Future Years' includes other items for which long term liabilities have been issued such as grants to universities and hospitals.

'Fixed Assets' includes expenditures for work in progress on the municipality's behalf but not that of local boards.

The Capital Fund Balance Sheets do not lend themselves to ratio analyses; they can be better understood through a discussion of 'Statements of Source and Application of Capital Funds' and a review of 'Net Long Term Liabilities'.

STATEMENTS OF SOURCE AND APPLICATION OF CAPITAL FUNDS

Information for all local municipalities has been summarized in Table J which shows all the main sources of funds and how they were used.

The table reflects the trends towards greater dependence on senior levels of government for the capital finance required for local purposes. The most significant single source of funds is the Ontario Education Capital Aid Corporation, to which the municipalities and school boards sold debentures totalling a little more than \$150 million.

Sales of long term liabilities to the public accounted for 26.2% of all sources. The \$133.2 million involved represented about 30% of all such financing done by Canadian municipalities in 1968. Most of the \$133 million was placed in Canada with only some \$12 million of such liabilities being placed in the United States. In 1968 the Municipality of Metropolitan Toronto sold issues for a total par value of \$46 million while issues of a further 10 other large cities accounted for \$40.3 million.

Contributions from other governments provided 15.9% of all capital. This source was largely accounted for by capital grants from the province.

Other sources accounted for 17.6% of capital funds. More than half these sources represent contributions from revenue funds which totalled \$49 million. Reserves and reserve funds provided a further \$24.4 million. The balance \$15.8 million came from a variety of sources.

TABLE J

**STATEMENT OF SOURCE & APPLICATION OF CAPITAL FUNDS
SUMMARY FOR THE YEAR 1968
LOCAL MUNICIPALITIES**

SOURCES		
LONG TERM LIABILITIES		
Issued to Ontario	\$157.2	31.0%
The Public	133.2	26.2
Canada	13.6	2.7
	<hr/>	<hr/>
	\$303.9	59.9%
CONTRIBUTIONS		
From Ontario	\$ 61.2	12.1%
Canada	16.8	3.3
Municipalities	2.7	.5
	<hr/>	<hr/>
	\$ 80.7	15.9%
OTHER SOURCES		
Revenue Fund	\$ 49.0	9.7%
Other	40.2	7.9
	<hr/>	<hr/>
	\$ 89.2	17.6
	<hr/>	<hr/>
	\$473.8	93.4%
Excess of Applications Over Sources*	<hr/>	<hr/>
	\$ 33.7	6.6%
	<hr/>	<hr/>
	\$507.5	100.0%
	<hr/>	<hr/>
APPLICATIONS		
CAPITAL EXPENDITURES		
General Government	\$ 8.3	1.6%
Protection to Persons and Property	8.3	1.6
Public Works	164.5	32.4
Sanitation and Waste Removal	64.3	12.7
Recreation & Community Services	23.1	4.5
Community Planning and Development	23.7	4.7
Other	16.2	3.2
	<hr/>	<hr/>
	\$308.4	60.8%
CAPITAL TRANSFERS		
Schools	\$142.1	28.0%
Other	47.0	9.3
	<hr/>	<hr/>
	\$189.1	37.3%
OTHER		
	<hr/>	<hr/>
	\$ 10.0	1.9%
	<hr/>	<hr/>
	\$507.5	100.0%
	<hr/>	<hr/>

*Representing the increase in the net balance of funds not permanently financed at December 31, 1968 versus the year earlier figure.

NOTE: Millions of dollars, slight discrepancies due to rounding.

Capital Expenditures exceeded such financing by \$33.7 million, the balance being provided for by an increase in the net balance of funds not permanently financed at December 31, 1968 versus the year earlier figure.

Over 60% of all funds raised were spent on municipalities' capital expenditures. Such capital expenditures are classified and reported by function — the same functions as used for operating expenditures. These functions have been condensed in Table J.

'Public Works' and 'Sanitation and Waste Removal' accounted for about three quarters of all municipal capital expenditures.

Capital Transfers represent financing undertaken by municipalities on behalf of other boards. The majority of such financing represented funds raised for and then transferred to school boards. Of the \$142.1 million so raised, \$92.3 million was for public school purposes, the remaining \$49.8 million for secondary schools. Municipal Enterprises received \$37.7 million of the remaining \$47.0 million of capital transfers.

ANALYSES OF NET LONG TERM LIABILITIES AND DEBT CHARGES

'Net Long Term Liabilities' refers to the effective debt position of a local municipality. This term is to be distinguished from the nominal debt position indicated by the term 'Long Term Liabilities'.

'Long Term Liabilities' are adjusted to reflect debt obligations assumed by or from other municipalities and to reflect sinking fund actuarial requirements in arriving at 'Net Long Term Liabilities'.

At year end 1967 Net Long Term Liabilities of local municipalities were estimated at \$2,420.0 million. At year end 1968 the figure reported was \$2,510.7 million. This increase of some \$91 million which indicates an increase of 3.9% is reconciled as follows:

	\$ MILLIONS
Net Long Term Liabilities, December 31, 1967	2,420.0
Add: Long Term Liabilities issued in 1968	303.9
Less: Principal repayments in 1968	160.7
Estimated Increase in sinking funds and O.W.R.C. debt retirement funds	52.5
Net Long Term Liabilities, December 31, 1968	2,510.7

The estimate of \$2,420.0 million in Net Long Term Liabilities at year end 1967 can be reconciled with data on certain pages in the **1967 Annual Report of Municipal Statistics** as follows:

	\$ MILLIONS
'Gross Debenture Debt Issued and Assumed' (page xxiii)	2,633.2
Less: 'Reserves for Retirement of Debentures' (page 184)	231.9
Add: Estimated Other Long Term Liabilities	18.7
Estimated Net Long Term Liabilities, December 31, 1967	2,420.0

Each municipality's Net Long Term Liabilities have been analysed under three headings: 'General Municipal Activities', 'Municipal Enterprises' and 'School Boards'. These obligations can be expressed as percentages of each municipality's 'Provincial Equalized Taxable Assessment'. In this way, a fairly meaningful comparison can be made between the effective debt positions of various municipalities. As a further measurement of comparison, 'Net Long Term Liabilities Per Capita' is also given.

TABLE K

OBLIGATION BY FUNCTION
AS A PERCENT OF EQUALIZED ASSESSMENT

	General Municipal Activities	Municipal Enterprises	School Boards	Total	Net Long Term Liabilities Per Capita
Metropolitan Toronto Area	3.01	1.10	1.71	5.82	\$549.06
Cities	2.81	0.84	1.75	5.40	350.93
Towns	1.65	0.89	2.24	4.77	305.39
Villages	1.17	0.95	2.23	4.35	208.98
Townships	0.49	0.42	2.49	3.40	210.75
Improvement Districts	1.32	0.31	2.54	4.17	235.53
All Municipalities	2.26	0.86	1.95	5.07	363.64

COUNTIES

County municipalities have the same reporting structure as those of local municipalities. The presentation format for counties is therefore as close as possible to that for other municipalities. Any differences are due to the different structure of counties and — to a lesser degree — to the difference in the nature of their activities.

The 'Provincial Equalized Taxable Assessment' figures shown are merely the addition of such figures shown for the constituent local municipalities elsewhere in the SUMMARY. These figures are not used by counties in their calculations nor are such figures reported in counties' financial statements.

In 1968 total revenues of all counties slightly exceeded \$97 million. The largest component, \$50.3 million represented the levy on local municipalities. The other major source of revenue, some \$40.5 million was represented by 'Contributions from other Governments'. The principal component of such contributions was the \$35.2 million in provincial roadways grants.

Principal county expenditures were:

Public Works	\$61.5 million	64.8%
Social & Family Services	11.1 "	11.7
General Government	9.8 "	10.3
Conservation of Health	6.9 "	7.3
All Other Expenditures	5.6 "	5.9
	<hr/> \$94.9 million	<hr/> 100.0%

The composite Revenue Fund Balance Sheet for counties shows little change from the position at the end of 1967. 'Cash' and 'Investments' were down to \$4.1 million. The largest single item, 'Accounts Receivable from the Province' stood at \$18.8 million — a rise of \$2 million. Despite this increase, it is noted that 'Bank Overdrafts and Temporary Loans' dropped by some \$1 million to \$18 million. Two out of every three counties use reserves, another useful financial management tool. At the end of 1968 the surplus position for all counties stood at \$4.2 million.

The Capital Fund Balance Sheet is prepared on a basis compatible to that used for local municipalities.

The summary of Statements of Source and Application of Capital Funds indicates that counties raised \$25.9 million in permanent financing in 1968. New long term liabilities totalled \$6 million of which \$4.1 million represented debentures sold to the public. 'Contributions from other Governments' totalled \$10.8 million virtually all accounted for by provincial subsidies. All remaining sources of permanent financing totalled \$9.1 million.

Capital Expenditures totalled \$21.4 million of which \$14.6 million was spent on Public Works (principally roads). A further \$5.4 million was spent on 'Social & Family Services' functions. All other expenditures approximated \$1.4 million. Capital Transfers to school boards totalled \$2.7 million. All remaining applications totalled \$2.1 million.

Applications exceeded permanent financing by \$282,000. Accordingly, the net amount of funds not permanently financed rose from one year end to the other by that figure.

CONCLUDING COMMENT

I hope that this new publication will provide a needed service to all who are interested in municipal finance in Ontario. The Department welcomes both constructive criticisms of the content and suggestions for its improvement. Enquiries about the contents should be made to the Municipal Finance Branch, Department of Municipal Affairs, 801 Bay Street, Toronto.



W. H. PALMER
Deputy Minister

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TABLE I

ONTARIO POPULATION 1958-1968

	Reported By Assessor	Increase	%	Total Province*	Increase	%
1968	6,904,291	146,944	2.17	7,306,000	157,000	2.20
1967	6,757,347	124,417	1.88	7,149,000	188,000	2.70
1966	6,632,930	136,118	2.10	6,961,000	173,000	2.55
1965	6,496,812	154,416	2.43	6,788,000	157,000	2.37
1964	6,342,396	151,117	2.44	6,631,000	150,000	2.31
1963	6,191,279	144,356	2.39	6,481,000	130,000	2.05
1962	6,046,923	118,551	2.00	6,351,000	115,000	1.84
1961	5,928,372	119,394	2.06	6,236,000	125,000	2.05
1960	5,808,978	126,640	2.23	6,111,000	142,000	2.38
1959	5,682,338	178,255	3.24	5,969,000	148,000	2.54
1958	5,504,083			5,821,000		

*SOURCE: Dominion Bureau of Statistics. Estimated as at June 1st each year.

TABLE II

ANALYSIS OF POPULATION BY MAIN AGE GROUPS

Age Groups	1963		1968	
Under 5 years	596,395	10.5%	544,435	7.9%
5 - 9	645,861	11.3%	774,119	11.2%
10 - 14	552,334	9.7%	712,326	10.3%
15 - 19	464,105	8.1%	593,191	8.6%
subtotal	2,258,695	39.6%	2,624,071	38.0%
20 - 59	2,802,315	49.1%	3,476,898	50.3%
60 - 64	197,407	3.5%	241,948	3.5%
subtotal	2,999,722	52.6%	3,718,846	53.8%
65 - 69	156,435	2.8%	202,081	2.9%
70 and over	286,650	5.0%	364,909	5.3%
subtotal	443,085	7.8%	566,990	8.2%
TOTAL	5,701,502 ⁽¹⁾	100.0%	6,909,907 ⁽²⁾	100.0%

SOURCE: Returns of Assessment prepared in 1963 and 1968.

(1) 1963 data excludes population of 68 municipalities due to unavailability and/or reliability of data.

(2) 1968 data slightly exceeds data in Text and Tables due to minor revisions.

TABLE III

TOTAL TAXATION 1964-1968

	<u>1964</u>	<u>1965</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>
METROPOLITAN TORONTO AREA					
AMOUNT (\$000)	306,120	336,950	382,263	453,655	464,784
PER CAPITA (\$)	178	189	209	246	248
ANNUAL INCREASE	11.1%	10.0%	13.4%	18.6%	2.5%
CITIES AND SEPARATED TOWNS					
AMOUNT (\$000)	268,997	292,372	323,624	384,483	393,154
PER CAPITA (\$)	132	138	145	168	168
ANNUAL INCREASE	6.4%	8.6%	10.6%	18.8%	2.3%
TOWNS					
AMOUNT (\$000)	86,565	94,993	104,560	117,284	141,585
PER CAPITA (\$)	105	113	125	136	141
ANNUAL INCREASE	6.9%	9.7%	10.0%	12.1%	20.7%
VILLAGES					
AMOUNT (\$000)	13,754	14,663	16,203	18,014	17,043
PER CAPITA (\$)	82	86	94	105	97
ANNUAL INCREASE	6.5%	6.6%	10.5%	11.1%	—5.7%
TOWNSHIPS AND IMPROVEMENT DISTRICTS					
AMOUNT (\$000)	129,801	138,791	153,308	178,840	152,891
PER CAPITA (\$)	86	88	98	112	102
ANNUAL INCREASE	5.6%	6.9%	10.4%	16.6%	—14.5%
ALL MUNICIPALITIES					
AMOUNT (\$000)	805,237	877,769	979,958	1,152,277	1,169,458
PER CAPITA (\$)	127	135	148	171	169
ANNUAL INCREASE	8.1%	9.0%	11.6%	17.6%	1.5%

NOTE: Slight discrepancies due to rounding; Annual Increases are based on Total Taxation Amounts.
Unadjusted for changes in status.

TABLE IV

CURRENT COLLECTIONS	
	Current Collections as percent of total tax roll
Metropolitan Toronto Area	95.73%
Cities	96.18%
Towns	94.09%
Villages	90.19%
Townships and Improvement Districts	88.06%
All Municipalities	94.58%

TABLE V

TABLE V

COMPARISONS OF ASSESSMENT TO TAXATION
FOR THE YEAR 1968
FOR MAIN MUNICIPAL GROUPS

	Analysis of 1967 Assessment Used For 1968 Taxation				
	Residential and Farm %	Commercial & Industrial %	Business %	Total %	
Metropolitan Toronto Area	57.7	29.8	12.5	100.0	
Cities	56.0	31.6	12.4	100.0	
Towns	59.7	28.5	11.8	100.0	
Villages	70.5	22.1	7.4	100.0	
Townships and Imp. Districts	79.3	15.3	5.4	100.0	
All Municipalities	60.7	28.1	11.2	100.0	
	1968 Taxation				
	Realty			Special Charges %	Total %
	Residential and Farm %	Commercial & Industrial %	Business %		
Metropolitan Toronto Area	49.6	34.5	14.5	1.4	100.0
Cities	49.2	33.7	13.7	3.4	100.0
Towns	53.9	31.0	12.6	2.5	100.0
Villages	61.1	27.2	8.6	3.1	100.0
Townships and Imp. Districts	73.6	17.3	5.6	3.5	100.0
All Municipalities	53.4	31.4	12.8	2.4	100.0

NOTE: The relationship of the various classes of assessment compared to their respective portions of taxation differs due to the effect of the split mill rate.

TABLE VI

EXPENDITURE PATTERNS OF MAIN MUNICIPAL GROUPS

	Metropolitan Toronto Area %	Cities %	Towns %	Villages %	Townships and Imp. Districts %
GENERAL MUNICIPAL ACTIVITIES					
General Government	4.68	5.94	5.87	7.69	5.26
Protection to Persons and Property	12.29	14.20	11.49	8.39	4.94
Public Works	11.97	13.89	14.73	14.13	26.24
Sanitation and Waste Removal	7.04	8.15	6.91	5.44	1.99
Conservation of Health	2.53	2.55	.74	.45	.43
Social and Family Services	5.95	6.73	2.57	2.83	2.47
Recreation and Community Services	6.46	6.12	5.74	4.52	1.91
Community Planning and Development	.82	1.30	1.06	.35	.59
Financial Expenses	1.75	2.05	1.75	2.90	2.43
Other	3.69	.82	.72	1.99	1.27
Subtotal	57.18	61.75	51.58	48.69	47.53
COUNTY-SHARE OF EXPENDITURE	N.A.	N.A.	8.47	13.77	12.48
EDUCATION-LOCAL CONTRIBUTIONS					
Public	23.06	17.76	18.06	15.82	16.94
Separate	2.00	3.56	2.51	2.31	2.51
Secondary	17.68	16.66	19.30	19.34	20.42
Other	.08	.27	.08	.07	.12
Subtotal	42.82	38.25	39.95	37.54	39.99
TOTAL	100.00	100.00	100.00	100.00	100.00

TABLE VII

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE
ALL ONTARIO MUNICIPALITIES
FOR THE YEAR 1968

Revenue			Expenditure		
Taxation	\$1,169,489,443 ^(a)	71.36%	General Government	\$ 94,856,617	5.84%
Payments in Lieu	48,725,251	2.97	Protection to Persons and Property	185,370,453	11.41
Ontario Subsidies	328,379,416	20.04	Public Works	300,699,219	18.51
Contributions from Municipalities	5,808,208	.35	Sanitation and Waste Removal	104,333,247	6.42
Other Revenue	86,502,385	5.28	Conservation of Health	37,791,526	2.33
Total Revenue	\$1,638,904,703	100.00%	Social & Family Services	93,270,538	5.74
			Recreation & Community Services	88,922,340	5.47
			Community Planning & Development	15,298,452	.94
			Financial Expenses	33,430,494	2.06
			Other	31,745,781	1.95
			Subtotal	\$ 985,718,667	60.67%
			Education Contributions	639,086,889	39.33
			Total Expenditure	\$1,624,805,556	100.00%
			Excess of Revenue Over Expenditure	\$ 14,099,147	

NOTE: Statement Consolidates Revenue Fund transactions of 895 local municipalities and all counties.

(a) Excludes contra item of \$50,250,288 contributed by local municipalities to counties

Number of Municipalities	ANALYSES OF POPULATION, HOUSEHOLDS AND ASSESSMENT									
	Population	Number of Households	ASSESSMENT USED FOR 1968 TAXES			Provincial Equalized Transfer Assessment	ANALYSIS OF 1967 ASSESSMENT AS PER THE RETURN OF ASSESSMENT			
			Public School Support	Separate School Support	Total Taxable Assessment		Residential and Farm	Commercial & Industrial	B. v. v.	Exempt
			\$	\$	\$					
			\$	\$	\$	\$	\$	\$	\$	\$

SUMMARY 1968

METROPOLITAN TORONTO AREA	7	1,874,605	588,020	4,696,403,180	431,904,532	5,127,907,712	17,682,440,386	2,968,832,670	1,415,071,717	637,789,188	1,144,947,12.
CITIES ..	32	2,293,727	676,500	4,409,655,693	680,271,762	5,289,927,455	14,897,905,121	2,962,860,951	1,676,073,958	656,516,907	1,358,940,063
TOWNS											
Separated	6	46,771	13,895	58,649,117	8,114,114	66,961,431	236,039,508	37,473,976	20,958,880	8,027,210	11,299,320
5,000 or more in Counties	44	675,882	184,308	1,053,310,301	149,767,291	1,173,077,592	4,866,964,365	733,523,324	111,063,751	12,751,625	198,421,375
Less than 5,000 in Counties	56	169,499	55,703	181,152,175	24,975,207	208,127,378	846,057,519	112,154,161	55,095,401	20,907,489	47,907,029
5,000 or more in Districts	9	89,942	25,226	168,751,911	60,600,112	249,352,043	901,861,516	109,324,562	41,407,481	41,815,310	44,419,345
Less than 5,000 in Districts	37	71,928	21,398	67,095,648	14,552,940	81,559,638	288,292,753	43,742,147	26,691,541	10,492,140	21,420,477
Total Towns	152	1,054,024	300,530	1,551,070,222	228,209,860	1,779,280,082	6,739,715,721	1,056,118,590	504,859,056	207,994,034	322,867,546
VILLAGES											
5,000 or more in Counties	1	8,724	2,179	12,541,365	734,724	13,296,095	69,979,447	9,958,308	2,426,917	903,214	1,617,415
2,500 to 4,999 in Counties	6	19,180	5,500	26,119,626	3,207,512	29,327,138	117,113,969	18,936,131	7,451,141	948,834	1,705,188
Less than 2,500 in Counties	137	43,046	51,478	156,104,159	16,340,930	172,956,089	627,525,511	130,615,094	39,977,352	17,050,264	32,259,681
Less than 2,500 in Districts	11	4,833	2,316	6,703,515	97,570	6,807,085	29,427,175	4,908,216	1,511,341	471,524	796,204
Total Villages	153	175,773	61,473	201,975,666	20,450,741	222,426,407	844,046,122	164,418,371	51,386,751	17,373,841	38,428,493
TOWNSHIPS											
5,000 or more in Counties	62	195,162	170,874	74,047,675	64,909,963	826,957,638	4,096,282,106	637,924,482	126,383,814	54,985,512	117,296,443
2,500 to 4,999 in Counties	97	323,043	120,428	486,627,031	57,151,881	503,778,914	2,121,810,074	431,305,251	117,731,433	13,674,710	52,477,170
Less than 2,500 in Counties	258	751,853	168,000	450,033,816	45,507,462	495,541,278	2,131,456,154	465,863,573	39,177,453	10,682,824	45,933,337
5,000 or more in Districts	10	74,415	21,326	45,104,052	18,702,497	64,166,549	223,623,182	48,224,428	14,927,770	2,796,780	16,964,116
2,500 to 4,999 in Districts	8	25,378	7,845	24,910,878	4,696,581	29,607,459	111,402,140	15,264,655	1,615,887	5,366,956	14,848,478
Less than 2,500 in Districts	127	102,453	52,256	101,185,989	21,278,821	122,464,709	535,613,191	70,345,312	11,061,282	9,715,319	14,848,478
Total Townships	562	1,488,304	540,779	1,810,389,300	232,327,207	2,042,716,507	9,222,587,247	1,674,930,201	293,897,555	101,490,822	252,829,065
IMPROVEMENT DISTRICTS	18	17,858	5,376	70,340,428	1,347,130	71,687,558	100,837,495	22,201,914	33,475,197	14,871,462	11,510,765
Total Local Municipalities	926	5,941,251	2,172,678	12,739,434,489	1,794,512,232	14,533,945,721	49,487,532,094	8,849,102,677	4,094,764,204	1,630,036,751	3,119,523,059
COUNTIES	38										

ANALYSES OF TAX ROLL

Municipal	County	School Boards	Special Charges	Miscellaneous Charges	Residential Property Tax Reduction	Adjustments	Total	Total Per Capita	Number of Municipalities	
\$	\$	\$	\$	\$	\$	\$	\$	\$		
SUMMARY 1968										
123,417,978	118,218,605	252,261,753	6,460,107	259,348	33,592,667	(3,162,777)	463,862,347	247.44	7	METROPOLITAN TORONTO AREA
214,155,888	Nil	196,463,698	13,214,752	3,241,519	36,176,467	(556,385)	390,343,005	170.18	32	CITIES
3,797,321	Nil	2,860,760	246,852	901	762,360	Nil	6,053,484	129.42	6	TOWNS Separated
40,067,179	13,339,859	57,699,819	2,488,200	149,297	9,557,029	(165,592)	104,021,833	153.91	44	5,000 or more in Counties
8,741,024	3,706,806	8,846,836	646,519	54,681	2,943,649	(20,602)	19,031,625	112.28	56	Less than 5,000 in Counties
6,599,796	Nil	6,593,211	204,636	20,074	1,408,726	(7,002)	12,001,589	133.44	9	5,000 or more in Districts
3,744,249	Nil	4,136,928	117,684	6,915	1,210,713	(33,959)	6,761,104	94.00	37	Less than 5,000 in Districts
62,859,579	17,046,665	80,137,554	3,703,901	231,968	15,882,477	(227,155)	147,870,035	140.29	152	Total Towns
399,748	171,394	823,514	46,170	Nil	117,877	(5,457)	1,317,692	151.04	1	VILLAGES 5,000 or more in Counties
961,589	398,817	1,477,149	27,592	824	282,399	(3,471)	2,580,101	134.52	6	2,500 to 4,999 in Counties
5,055,156	2,875,294	6,863,485	425,152	112,194	2,403,894	(29,821)	12,897,566	90.17	137	Less than 2,500 in Counties
252,699	Nil	178,259	3,865	15	73,494	(812)	360,732	74.64	11	Less than 2,500 in Districts
6,669,392	3,445,505	9,342,407	592,779	113,033	2,877,464	(39,561)	17,156,091	97.60	155	Total Villages
15,028,038	12,655,102	44,870,569	2,738,267	339,461	7,076,426	(25,364)	72,529,647	121.87	62	TOWNSHIPS 5,000 or more in Counties
8,786,810	7,837,582	19,271,032	1,298,784	215,570	4,319,739	(2,018)	33,068,421	99.29	97	2,500 to 4,999 in Counties
9,441,519	8,948,611	19,955,707	1,130,023	474,576	5,997,451	1,574	12,984,656	92.17	250	Less than 2,500 in Counties
2,499,059	Nil	3,533,130	119,659	1,532	1,103,880	230	5,049,729	67.86	10	5,000 or more in Districts
1,275,982	Nil	1,253,751	13,249	3,743	365,218	104	2,181,611	85.96	8	2,500 to 4,999 in Districts
2,938,436	Nil	3,559,642	99,040	7,979	1,563,241	654	6,042,510	59.98	127	Less than 2,500 in Districts
44,949,742	29,441,285	91,474,486	5,399,022	1,042,814	20,425,955	(24,820)	151,856,574	102.03	562	Total Townships
1,096,338	10,216	1,214,372	9,429	Nil	237,133	(15,688)	2,077,534	116.34	18	IMPROVEMENT DISTRICTS
453,148,917	168,162,276	630,894,270	29,289,990	4,888,682	109,192,163	(4,026,386)	1,173,165,588	169.92	926	Total Local Municipalities
							50,282,030		38	COUNTIES

STATEMENTS OF REVENUE

TAXATION					PAYMENTS IN LIEU OF TAXES					CONTRIBUTIONS FROM OTHER GOVERNMENTS					SUBSIDIES				
REALTY		Commercial and Industrial	Business	Special Charges	Total Taxation	Canada and its Enterprises	Ontario and its Enterprises	Municipal Enterprises	Total	Canada	Ontario	Municipal	ONTARIO — GENERAL						
Residential and Farm															Resident's Property Tax Reduction	Mining Municipalities	Other		
\$	\$												\$	\$	\$	\$	\$	\$	\$

SUMMARY 1968

METROPOLITAN TORONTO AREA	7	230,571,892	160,380,461	67,371,331	6,460,108	464,783,792	3,958,583	7,603,821	5,745,196	17,307,600	214,905	14,011,410	33,592,667	Nil	Nil					
CITIES	1	190,532,170	130,410,200	52,959,684	13,154,452	387,131,486	1,257,055	2,919,941	2,383,038	21,560,934	320,977	13,998,390	36,176,467	2,923,272	Nil					
TOWNS																				
5,000 or more in Counties	44	58,662,415	30,041,549	12,691,051	4,487,129	103,872,436	2,486,195	711,245	435,000	3,533,349	10,000,000	3,613,307	9,557,028	102,064	Nil					
Less than 5,000 in Counties	56	10,401,292	5,871,592	2,096,855	654,405	18,976,944	152,364	93,107	78,075	123,645	4,274	852,065	2,942,682	4,771	Nil					
5,000 or more in Districts	9	4,783,902	5,017,646	1,913,731	204,616	11,981,915	101,900	198,786	168,039	468,831	1,121	397,111	1,408,726	488,562	Nil					
Less than 5,000 in Districts	37	3,020,834	2,543,033	955,800	127,522	6,754,189	171,145	146,678	23,343	273,172	6,104	145,167	1,210,731	650,888	3					
Total Towns	142	79,618,651	44,216,819	18,551,392	4,769,167	147,618,967	2,817,778	1,160,747	745,915	4,724,440	1,127,324	5,586,883	15,881,527	1,284,265	188					
VILLAGES																				
5,000 or more in Counties	1	8,000,000	2,900,000	35,000,000	46,170	1,317,692	1,858	5,256	2,621	9,735	1,629	42,598	117,677	Nil	Nil					
2,500 to 4,999 in Counties	6	1,501,340	770,036	280,509	27,592	2,579,277	4,073	21,541	4,053	30,667	Nil	91,011	282,355	Nil	Nil					
Less than 2,500 in Counties	14	7,790,335	3,486,016	1,054,141	454,578	12,785,372	131,520	150,637	21,111	309,468	1,055	679,822	2,401,171	3,854	7,731					
Less than 5,000 in Districts	11	221,041	107,402	30,537	3,680	360,717	2,071	3,701	Nil	5,972	25	24,655	73,494	Nil	Nil					
Total Villages	155	10,409,138	4,640,548	1,461,352	532,020	17,043,058	139,732	187,125	28,985	355,842	4,135	840,088	2,877,697	36,854	7,736					
TOWNSHIPS																				
5,000 or more in Counties	62	50,790,745	13,201,400	5,223,711	2,789,117	72,190,187	1,213,083	411,951	206,074	1,882,176	3,446	3,060,811	7,076,426	Nil	Nil					
2,500 to 4,999 in Counties	97	25,479,257	4,634,103	1,418,939	1,120,487	32,852,851	492,740	180,889	8,174	1,711,813	12,114	1,615,175	4,319,768	Nil	Nil					
Less than 2,500 in Counties	258	27,612,118	3,345,421	755,243	1,070,844	12,519,128	25,000	182,505	5,553	1,019,951	5,515	1,728,900	5,997,575	129,710	5,000					
5,000 or more in Districts	10	3,021,257	1,581,109	315,732	119,659	5,048,197	7,354	154,098	8,499	90,061	Nil	90,061	1,101,000	2,507,118	Nil					
2,500 to 4,999 in Districts	8	976,780	481,464	244,445	112,248	2,177,868	1,161	67,501	Nil	1,927	15,004	134,430	365,219	249,157	Nil					
Less than 2,500 in Districts	127	1,783,561	1,122,882	387,606	85,481	6,134,531	19,411	97,111	1,927	108,951	15,004	502,710	1,564,191	765,354	1,001					
Total Townships	562	111,841,258	25,197,618	8,945,576	5,424,888	150,813,762	2,060,611	1,377,764	207,000	3,497,594	208,118	1,717,111	4,742,725	651,414	1,001					
IMPROVEMENT DISTRICTS	18	676,357	1,173,827	213,322	14,028	2,077,534	12,077	11,895	64	24,036	Nil	92,053	237,114	744,085	Nil					
Total Local Municipalities	26	6,111,151	6,217,143	118,902,699	29,113,127	1,169,357,634	1,275,776	12,101,264	6,111,300	42,101,535	979,251	41,952,743	109,157,711	8,141,916	23,125					
COUNTIES	38					50,282,030							374,929							

STATEMENTS OF REVENUE (Continued)

CONTRIBUTIONS FROM OTHER GOVERNMENTS (Continued)										OTHER REVENUE						Total Revenue	Number of Municipalities
SUBSIDIES																	
ONTARIO — SPECIFIC																	
Roadways	Conservation of Health	General Welfare & Assistance To Children	Recreation & Cultural Facilities	Other	Total	Municipalities	Total	Licences and Permits	Rents Concessions and Franchises	Fines	Penalties and Interest on Taxes	Income From Investments	Service Charges & Sundry Revenue	Total			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
SUMMARY 1968																	
11,844,515	1,280,350	19,500,735	85,140	1,589,018	85,904,065	Nil	101,416,573	5,440,111	1,825,493	1,933,200	1,861,222	6,471,145	14,066,601	13,454,942	6,217,134	7	METROPOLITAN TORONTO AREA
1,324,502	1,166,545	10,181,528	255,111	1,498,449	87,011,844	127,862	109,090,737	3,773,822	1,941,178	1,894,965	2,396,194	4,152,261	12,400,708	21,553,128	52,745,551	16	C.T.F.C.
2,811,414	2,189,600	235,030	4,791	31,927	1,584,842	91	1,727,121	51,105	20,372	19,194	49,268	2,490	203,617	344,146	8,121,852	5	TOWNS
5,685,794	71,780	1,804,414	287,321	11,000	21,434,754	1,759,620	21,871,482	1,171,954	439,425	201,211	728,145	297,185	4,127,489	7,265,456	17,969,554	44	Separated
1,703,492	1,929	571,317	170,611	63,844	8,330,943	710,009	7,367,951	1,279,611	152,476	36,114	238,049	53,716	713,581	1,702,564	27,647,890	56	5,000 or more in Counties
1,170,789	65,345	402,015	48,684	215,801	4,410,501	Nil	4,899,250	62,576	167,431	61,441	109,813	94,647	141,142	1,263,048	18,112,413	55	Less than 5,000 in Counties
270,542	24,162	121,348	40,211	14,194	1,309,786	816	1,597,366	73,570	91,934	31,212	91,173	11,149	515,121	818,140	11,170,197	37	5,000 or more in Districts
5,571,391	2,111,221	3,171,841	58,706	746,754	17,075,928	1,478,412	44,410,494	1,611,411	911,043	346,161	1,119,745	506,811	1,191,479	10,984,264	203,032,725	152	Total Towns
53,411	960	1,382	1,101	1,811	233,591	17,045	263,204	14,443	6,000	141	6,155	Nil	75,205	52,324	1,631,220	1	VILLAGES
151,449	1,752	22,555	6,219	1,650	561,319	16,334	661,080	15,183	1,402	3,718	11,48	16,489	97,691	1,138,48	1,631,220	1	5,000 or more in Counties
1,108,773	8,161	476,862	1,111	12,913	4,988,96	459,407	5,756,026	9,149	151,174	22,218	181,891	2,7532	693,161	1,168,610	19,710,008	137	500 to 4,999 in Counties
38,260	6,155	2,811	11,263	4,345	166,063	Nil	172,286	2,930	1,909	121	8,141	7,124	7,124	21,711	556,710	11	Less than 2,500 in Counties
1,353,999	26,639	533,630	149,948	120,238	5,946,829	545,790	6,852,596	122,705	176,985	26,208	219,494	34,383	762,583	1,342,358	25,238,012	155	Total Villages
8,527,149	13,957	1,310,977	106,898	96,630	20,193,328	511,484	22,720,434	910,520	91,725	57,295	893,593	203,111	2,508,942	4,715,215	33,625,856	52	TOWNSHIPS
7,127,708	1,127,276	741,214	13,137	73,018	14,291,065	176,516	15,216,238	2,212,228	75,710	16,141	510,776	75,446	1,647,416	1,617,811	49,676,901	97	5,000 or more in Counties
1,191,501	29,703	761,214	51,993	115,593	22,524,388	111,195	23,113,753	262,028	52,924	13,581	566,455	28,011	1,119,211	1,617,032	57,483,911	258	500 to 4,999 in Counties
938,117	77,447	229,680	16,345	24,611	5,288,804	Nil	5,461,720	149,557	86,119	1,002	5,709	33,174	65,425	1,226,411	11,755,899	10	Less than 2,500 in Counties
466,444	11,094	57,721	5,640	15,947	1,404,140	704	1,401,595	29,472	20,619	1,002	45,971	1,411	1,380	192,512	3,772,345	8	5,000 or more in Districts
3,727,203	53,077	208,090	44,756	83,255	6,978,841	6,781	7,112,567	65,509	55,209	653	131,225	7,421	238,200	498,217	13,645,315	127	Less than 2,500 in Districts
14,207,800	296,155	1,154,086	2,119,119	906,051	70,583,516	847,98	75,015,777	1,612,114	382,701	10,141	1,117,741	2,043,135	5,144,145	9,867,760	5,717,124	562	Total Townships
134,915	25,164	37,372	30,457	1,717	1,302,677	Nil	1,326,913	7,606	20,235	2,597	9,947	7,258	175,307	222,950	3,627,397	18	IMPROVEMENT DISTRICTS
69,437,150	6,529,074	48,815,195	1,382,914	4,772,251	287,842,107	1,005,134	340,172,577	12,651,139	5,347,143	6,264,743	7,815,610	11,136,807	38,726,912	82,425,541	1,592,076,218	926	Total Local Municipalities
35,247,071	554,384	3,139,687		1,596,165	40,537,307	1,607,664	42,719,900							4,076,843	97,078,773	38	COUNTIES

STATISTICS OF EXPENDITURE

GENERAL MUNICIPAL ACTIVITIES

Department Major Division	GENERAL GOVERNMENT ACTIVITIES																					
	GENERAL GOVERNMENT	PROTECTION TO PERSONS AND PROPERTY					PUBLIC WORKS				SANITATION AND WASTE REMOVAL				CONSERVATION OF HEALTH			SOCIAL AND FAMILY SERVICES			RECREATION & COMMUNITY SERVICES	
		Fire	Police	Public Inspection	Lighting	Decorations	Streets and Roadways	Traffic Control	Drainage	Unsanitary	Sanitary Sewer System	Garbage Collection & Disposal	Household Waste	Public Health Service and Inspections	Food for Families Programs & Other	General	Children & Day Nurseries	Aged Persons	Parks and Recreation	Libraries	Other	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	

SUMMARY 1968

METROPOLITAN TORONTO AREA	27,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
TOTAL	3,055,554	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
TOWNS																				
WILSONVILLE	6	27,863	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
WILSONVILLE	44	27,863	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
WILSONVILLE	18	27,863	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
WILSONVILLE	17	27,863	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
TOTAL TOWNS	154	11,886,000	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
VILLAGES																				
WILSONVILLE	1	27,863	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
WILSONVILLE	9	27,863	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
WILSONVILLE	11	70,783	16,398	4,275	715	16,564	1,308	93,072	2,551	NH	9,760	NH	12,602	67	6,568	2,988	16,977	18,717	43,584	5,701
TOTAL VILLAGES	11	70,783	16,398	4,275	715	16,564	1,308	93,072	2,551	NH	9,760	NH	12,602	67	6,568	2,988	16,977	18,717	43,584	5,701
TOWNSHIPS																				
WILSONVILLE	12	1,211	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
WILSONVILLE	240	1,211	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
WILSONVILLE	8	1,211	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
WILSONVILLE	12	1,211	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
TOTAL TOWNSHIPS	504	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
TOTAL EXEMPT DISTRICTS	10	1,211	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749	2,743,749
TOTAL ALL DISTRICTS	64	85,021,785	65,858,847	88,240,880	7,920,227	15,017,047	8,665,000	187,767,011	11,258,181	15,129,211	125,031,005	1,244,712	1,110,000	1,167,100	35,000	15,017,047	1,110,000	1,167,100	1,110,000	1,167,100
COUNTIES	38	9,834,832			1,307,448				61,513,749						6,851,847		11,088,219		1,410,849	

STATEMENTS OF EXPENDITURE (Continued)

GENERAL MUNICIPAL & LOCAL												EDUCATION — LOCAL CONTRIBUTIONS								Excess (Deficiency) of Revenue Over Expenditure For The Year		Number of Municipalities
COMMITTEE PLANNING & DEVELOPMENT				Other				TOTAL				EDUCATION — LOCAL CONTRIBUTIONS				Excess (Deficiency) of Revenue Over Expenditure For The Year						
Planning & Zoning	Urban Renewal	Community Development	Improvement	Other Municipal Services	Other Municipal Services	Other Municipal Services	Other Municipal Services	Other Municipal Services	Other Municipal Services	Other Municipal Services	Other Municipal Services	Elementary	High School	Technical	Other	Other	Other	Other	Other	Other	Other	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SUMMARY 1968																						
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
METROPOLITAN TORONTO AREA																						
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
TOWNS																						
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
VILLAGES																						
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
TOWNSHIPS																						
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
IMPROVEMENT DISTRICTS																						
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
COUNTIES																						
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		

STATEMENTS OF SOURCE AND APPLICATION OF CAPITAL FUNDS

	Number of Municipalities	Unexpended Funds at the Beginning Of The Year	LONG TERM LIABILITIES, AT PAR ISSUED TO			CONTRIBUTIONS FROM OTHER GOVERNMENTS			Prepayment of Special Charges	CONTRIBUTIONS FROM			Other	Balance At End Of Year Not Permanently Financed	Total
			Canada			Ontario				Reserves & Reserve Funds					
			\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	
SUMMARY 1968															
METROPOLITAN TORONTO AREA	7	10,696,046	3,023,194	40,149,295	46,114,000	4,473,876	26,311,532	1,473,324	64,170	7,097,851	19,548,372	6,507,600		22,008,390	189,467,650
CITIES	32	7,116,861	7,776,029	46,360,625	55,794,181	10,516,987	19,482,040	462,261	1,080,005	12,486,510	14,705,326	3,240,217		76,911,801	255,913,047
TOWNS															
Separated	6	13,998	Nil	569,000	361,554	3,462	168,116	Nil	Nil	10,916	225,745	2,271		1,537,271	2,892,333
5,000 or more in Counties	44	38,745	1,509,767	17,754,948	15,966,230	873,243	4,342,488	45,558	65,725	2,422,368	3,809,874	499,420		23,686,684	71,715,050
Less than 5,000 in Counties	56	289,221	315,078	7,035,126	1,343,990	142,588	496,916	33,159	31,333	52,227	927,747	231,695		4,051,066	14,950,126
5,000 or more in Districts	9	Nil	292,772	901,682	1,010,975	95,664	944,221	Nil	88,759	362,355	954,000	367,691		3,963,760	8,981,879
Less than 5,000 in Districts	37	2,273	11,807	849,205	576,745	22,558	102,948	Nil	5,770	98,248	660,245	38,028		145,607	2,513,245
Total Towns	152	344,237	2,129,424	27,109,961	19,259,485	1,137,495	6,054,689	78,717	191,587	2,946,114	6,577,611	1,139,105		33,384,388	100,352,611
VILLAGES															
5,000 or more in Counties	1	Nil	Nil	Nil	Nil	Nil	108,965	Nil	Nil	4,879	48,129	Nil		406,965	508,938
2,500 to 4,999 in Counties	6	Nil	Nil	78,875	597,400	Nil	27,366	Nil	498	33,035	151,110	11,344		451,683	1,351,320
Less than 2,500 in Counties	137	40,795	212,456	2,317,573	614,514	469,033	505,365	26,794	133,941	82,451	738,109	349,796		886,316	6,177,145
Less than 2,500 in Districts	11	Nil	Nil	Nil	Nil	Nil	12,841	Nil	Nil	25,000	21,757	2,857		3,703	66,158
Total Villages	155	40,795	212,456	2,396,448	1,211,914	469,033	654,537	26,794	134,439	145,365	959,114	363,997		1,748,669	8,111,561
TOWNSHIPS															
5,000 or more in Counties	62	889,560	366,748	21,496,847	8,623,207	144,495	2,354,890	437,776	444,766	1,495,071	2,360,548	1,298,819		10,740,818	50,653,545
2,500 to 4,999 in Counties	97	75,588	2,808	7,705,971	1,175,605	33,185	858,052	200,666	297,220	138,682	1,649,769	487,283		3,723,583	16,348,412
Less than 2,500 in Counties	258	2,207	Nil	6,826,164	627,167	3,786	2,649,211	11,577	240,437	12,270	1,780,407	112,710		2,404,826	14,670,762
5,000 or more in Districts	10	Nil	Nil	2,011,000	178,400	Nil	315,594	Nil	1,000	8,393	280,061	11,324		631,664	3,427,426
2,500 to 4,999 in Districts	8	465	16,522	767,941	40,000	34,747	5,000	Nil	Nil	14,500	94,527	103,003		143,841	1,220,606
Less than 2,500 in Districts	127	26,195	52,319	1,853,535	130,200	16,774	463,170	Nil	72	34,719	862,076	47,677		202,597	3,689,334
Total Townships	562	994,015	438,397	40,661,458	10,774,579	232,987	6,645,917	650,019	983,495	1,703,695	7,027,388	2,060,816		17,847,329	90,020,295
IMPROVEMENT DISTRICTS	18	Nil	Nil	536,000	Nil	Nil	Nil	Nil	Nil	36,431	208,249	22,671		81,452	884,803
Total Local Municipalities	926	19,191,954	13,579,500	157,213,987	133,154,169	16,830,378	61,148,715	2,691,115	2,453,696	26,415,966	49,026,060	13,334,406		151,982,029	641,011,975
COUNTIES	38	457,021	Nil	1,849,317	4,124,000	353,474	10,450,195	32,886		9,090,284				3,464,632	29,621,810

[illegible]

METROPOLITAN TORONTO
AREA

1,553,780	40,598	281,289	1,305,213	2,349,670	33,433	Nil	533,279	230,749	9,035	4,783,266	1,032,009	3,305	707,393	214,542	42,605	26,681	155	Total Villages
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165,176	15,395	35,730	31,740	Nil	8,685	73,152	1,519	253	13,203	170,680	277,947	40,000	222,000	Nil	Nil	Nil	18	IMPROVEMENT DISTRICTS
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REVENUE FUND BALANCE SHEETS

Number of Municipalities	ASSETS												
	Cash	Investments	ACCOUNTS RECEIVABLE					Taxes Receivable	Property Acquired For Taxes	Inventories	Other Assets	Total	
			Canada	Ontario	Municipalities	Local Boards and Other Funds	Other						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SUMMARY 1968													
METROPOLITAN TORONTO AREA	7	30,529,853	14,707,552	3,425,477	18,986,738	14,189	20,126,027	4 963,530	21,651,498	208,077	1,900,095	559,602	117,142 639
CITIES	32	10,131,671	18,852,361	2,065,201	13,382,664	842,070	31,550,928	5,725,027	20,601,814	213,480	2,408,654	2,859,377	108,634,248
TOWNS													
Separated	6	111,774	Nil	6,337	363,014	548	254,904	27,815	421,815	9,014	20,826	19,753	1,225,800
5,000 or more in Counties	11	1,710,508	529,987	1,780,777	4,781,957	659,558	4,365,930	1,745,007	7,509,269	170,301	173,404	727,604	23,106,712
Less than 5,000 in Counties	56	850,351	170,240	25,515	1,667,717	211,959	1,698,617	20,141	3,446,914	3,220	4,123	2,167,211	
5,000 or more in Districts	9	601,776	194,000	28,775	1,034,880	28,382	202,573	131,028	1,164,621	75,674	142,774	97,823	3,702,306
Less than 5,000 in Districts	37	555,138	222,520	53,056	489,684	34,972	268,171	94,434	1,028,571	69,322	33,269	11,173	2,860,310
Total Towns	152	3,899,629	1,006,707	1,540,883	7,533,242	945,419	6,180,115	1,801,598	13,151,220	403,539	534,682	1,363,090	38,360,134
VILLAGES													
5,000 or more in Counties	1	30,932	Nil	Nil	64,852	4,660	10,834	3,577	104,923	Nil	2,611	9,372	231,761
2,500 to 4,999 in Counties	6	55,968	4,936	100	102,430	2,864	80,699	12,944	332,191	3,668	225	8,619	604,654
Less than 2,500 in Counties	137	1,266,175	19,092	27,724	863,250	170,615	816,892	138,622	2,458,075	32,289	5,566	120,546	5,918,846
Less than 2,500 in Districts	11	95,117	Nil	646	22,196	436	20,325	1,985	108,895	868	Nil	683	251,151
Total Villages	155	1,448,192	24,028	28,470	1,052,728	178,595	928,750	157,128	3,004,074	36,825	8,402	139,220	7 006,412
TOWNSHIPS													
5,000 or more in Counties	62	2,363,643	201,535	945,457	4,806,607	248,738	4,269,001	1,203,432	11,257,389	41,299	96,040	509,192	25,942,534
2,500 to 4,999 in Counties	47	2,767,771	77,464	167,874	3,925,411	237,296	2,070,561	549,467	7,409,986	46,511	76,731	104,132	17,298,080
Less than 2,500 in Counties	258	5,588,802	69,527	171,128	1,000,000	167,964	1,045,136	897,961	8,409,561	11,681	10,110	11,518,161	
5,000 or more in Districts	158	177,670	Nil	26,303	1,062,864	57,495	341,000	104,562	666,244	33,317	119,624	108 125	2,697,205
2,500 to 4,999 in Districts	8	259,296	Nil	10,367	238,111	Nil	126,666	28,718	426,290	10,577	2,447	28,379	1 130,851
Less than 2,500 in Districts	127	1,032,603	52,780	12,238	1,808,722	31,648	180,558	101,158	1,591,500	63,517	10,642	41,707	5,027 073
Total Townships	562	8,701,566	380,306	1,328,984	18,014,558	945,103	8,993,186	2,975,325	29,881,970	259,904	334,826	1,646,075	73,471,803
IMPROVEMENT DISTRICTS	18	277,054	49,000	4 970	135,376	17,521	29,003	23,894	118,570	8,405	4,665	10 962	679,430
Total Local Municipalities	926	54,987,985	35,089,954	8,393,985	59,115,307	2 942,897	67 808 010	15 646,502	88,409,146	1,130,230	5 192,324	6,578,326	345,294 665
CITIES													

REVENUE FUND BALANCE SHEETS

Bank Overdraft and Temporary Loans	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES					LIABILITIES				Number of Municipalities		
	Canada	Ontario	Municipalities	Local Boards and Other Funds	Other	Other Liabilities	Reserves	Surplus (Deficit)	Total			
	\$	\$	\$	\$	\$	\$	\$	\$	\$			
SUMMARY 1968												
1,678,160	1,376,924	2,092,622	199,678	36,213,117	31,361,946	5,936,754	20,472,775	17,808,663	117,142,639	7	METROPOLITAN TORONTO AREA	
10,240,989	216,239	521,106	1,998,572	20,445,992	34,077,002	7,889,823	21,616,972	5,627,553	108,634,248	32	CITIES	
76,900	22,136	4,966	10,825	207,938	284,999	24,020	313,300	290,716	1,235,800	6	TOWNS	
1,117,595	816	129,421	279,017	7,492,242	5,424,424	1,159,160	4,728,537	1,082,475	1,149,715	44	Separated 5,000 or more in Counties	
578,000	22,330	152,522	16,638	707,946	792,292	227,779	1,094,862	109,937	3,702,306	9	Less than 5,000 in Counties	
395,394	13	2,937	9,051	478,563	494,799	77,239	1,154,175	258,139	2,960,310	37	5,000 or more in Districts Less than 5,000 in Districts	
10,029,774	78,054	315,367	395,007	5,594,476	8,109,094	1,786,918	8,565,281	2,686,183	38,360,134	152	Total Towns	
Nil	Nil	Nil	11,758	99,964	40,509	3,028	31,300	45,202	231,761	1	VILLAGES	
224,265	Nil	5,381	3,246	42,016	96,796	23,652	182,286	27,032	604,654	6	5,000 or more in Counties	
1,587,585	15,199	6,870	124,177	305,837	656,679	357,030	1,323,726	1,541,741	5,918,846	137	2,500 to 4,999 in Counties	
34,456	Nil	Nil	6	5,945	29,136	9,382	94,332	77,800	251,151	11	Less than 2,500 in Counties Less than 2,500 in Districts	
1,646,300	15,199	12,251	139,187	453,762	823,120	393,092	1,631,626	1,691,875	7,006,412	155	Total Villages	
9,167,837	Nil	14,089	164,278	2,693,153	3,768,501	1,164,842	6,482,592	2,486,442	25,942,534	62	TOWNSHIPS	
6,762,603	90,003	7,283	219,897	1,264,936	1,487,386	590,059	4,183,056	2,672,855	17,298,080	97	5,000 or more in Counties	
9,221,619	Nil	9,135	329,231	1,022,111	1,505,419	1,325,017	4,001,813	4,003,472	21,370,060	258	2,500 to 4,999 in Counties	
981,637	Nil	3,250	7,651	131,443	382,285	19,652	1,226,837	(55,550)	2,697,205	10	Less than 2,500 in Counties	
237,963	Nil	27,181	Nil	62,735	115,724	27,082	342,729	267,437	1,139,851	8	5,000 or more in Districts	
1,183,116	Nil	19,405	7,776	444,135	460,570	192,257	1,547,096	1,172,718	5,627,073	127	2,500 to 4,999 in Districts Less than 2,500 in Districts	
27,737,766	90,003	81,193	769,533	5,423,015	7,719,887	3,318,909	17,784,123	10,547,374	73,471,803	562	Total Townships	
108,769	345	2,074	11,450	132,017	51,228	5,098	231,589	136,860	679,430	18	IMPROVEMENT DISTRICTS	
58,441,758	1,778,764	3,024,613	3,513,427	68,262,379	82,142,277	19,330,594	70,302,346	38,498,508	345,294,666	926	Total Local Municipalities	
17,952,296	17,514	56,377	756,747	1,100,011		5,247,238	2,591,163	4,225,969	31,987,317	38	COUNTIES	

CAPITAL FUND BALANCE SHEETS

	Number of Municipalities	CURRENT ASSETS										ASSETS					FUTURE RECOVERIES FROM LEVEL OF RATE					Non- Pre- paid Expenses to Be Levied in Future Years	Total Assets	Total Liabilities			
		ACCOUNTS RECEIVABLE										Total				Total				Total							
		Cash	Investments	Canada	Ontario	Municipalities	Local Boards & Other Funds	Other					Municipal Enterprises	School Boards	Other		Municipal Enterprises	School Boards	Other								
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
SUMMARY 1968																											
METROPOLITAN TORONTO AREA	1	1,501,360	Nil	1,281,762	11,174,827	Nil	2,771,795	14,114,616	35,083,960	196,640,013	301,020,881	15,294,890	2,724,111	244,118,521	13,179,511												
CITIES	12	2,301,544	1,923,477	1,071,088	8,155,281	2,112,102	5,551,292	8,253,372	27,447,819	5,239,950,007	261,711,323	14,287,289	1,500,000	809,111,776	1,316,005,144												
TOWNS																											
5,000 or more in Counties	6	1,454	Nil	Nil	188,446	Nil	119,725	110,884	440,487	86,917	1,550,036	12,000	4,924	4,477,422	1,311,136												
Less than 5,000 in Counties	13	7,000	15,000	108,751	1,621,129	44,267	10,107,596	306,161	12,971,245	42,678,013	111,579,752	11,445,845	2,111,161	13,309,136	1,311,136												
5,000 or more in Districts	30	203,817	115,000	161,824	130,426	Nil	486,144	80,045	1,177,256	9,166,524	20,346,765	2,063,832	535,497	29,641,261	62,931,125												
Less than 5,000 in Districts	9	3,157	215,000	Nil	66,298	Nil	199,287	70,775	553,517	3,225,239	7,650,341	654,029	675,968	31,732,128	44,931,222												
Total Towns	37	141,995	Nil	Nil	Nil	Nil	91,054	Nil	233,050	2,929,477	8,486,919	128,680	410,712	14,643,481	28,832,319												
VILLAGES																											
5,000 or more in Counties	1	Nil	Nil	Nil	Nil	Nil	23,035	Nil	23,035	231,220	2,155,859	52,500	Nil	1,427,340	3,889,963												
Less than 5,000 in Counties	6	54,120	Nil	Nil	44,748	Nil	23,410	Nil	122,278	714,887	2,144,444	25,474	Nil	4,629,944	7,630,429												
5,000 or more in Districts	117	65,212	22,709	Nil	131,934	Nil	192,062	22,474	434,181	6,588,739	13,800,111	711,210	1,111,210	9,111,210	10,111,210												
Less than 5,000 in Districts	11	Nil	Nil	Nil	1,815	Nil	1,723	Nil	1,588	132,209	1,846	Nil	Nil	1,111	1,111												
Total Villages	155	119,132	22,709	Nil	178,547	Nil	240,230	22,426	583,044	7,767,054	18,875,115	789,184	74,090	25,739,696	53,828,191												
TOWNSHIPS																											
5,000 or more in Counties	62	849,677	1,450,485	88,065	752,940	310,434	676,062	829,488	4,957,151	28,717,354	117,299,362	6,534,363	273,732	39,937,453	197,710,415												
Less than 5,000 in Counties	27	1,121,616	15,000	Nil	1,122,571	4,981	3,674,545	126,831	1,611,154	2,914,048	47,000,151	1,111,111	1,111,111	7,000,000	1,111,111												
5,000 or more in Districts	13	238,162	82,030	1,711	507,616	6,807	92,137	77,771	842,684	4,155,880	42,500,151	711,111	1,111,111	1,111,111	1,111,111												
Less than 5,000 in Districts	127	66,514	Nil	Nil	235,723	Nil	143,632	4,022	449,891	1,183,192	7,033,571	181,669	222,872	9,802,270	18,873,465												
Total Townships	562	1,305,429	1,547,485	89,436	2,836,120	322,122	1,355,259	1,038,338	8,494,189	40,501,553	235,300,513	22,154,830	4,114,937	111,645,209	422,211,291												
IMPROVEMENT DISTRICTS	18	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	298,223	2,566,259	15,000	619,929	5,163,351	8,662,762												
TOTAL MUNICIPALITIES	12	11,136,180	3,876,461	2,642,869	24,451,517	627,151	10,000,000	24,916,540	87,984,617	429,013,436	921,115,916	69,111,111	1,111,111	1,111,111	1,111,111												
COUNTIES	38	426,872	240,000	2,134,261	8,553	518,729	14,800	3,342,235	6,531,313	809,717	4,861,915	14,704,248	94,696,768	124,946,196													

LIABILITIES AND EQUITY IN FIXED ASSETS

SUMMARY 1968

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ANALYSES OF NET LONG TERM LIABILITIES AND DEBT CHARGES

	Number of Municipalities	RECONCILIATION OF NET LONG TERM LIABILITIES							DISTRIBUTION BY FUNCTION				
		LONG TERM LIABILITIES			Total	Less Sinking Fund Requirements & O W R C Debt Retirement Fund	Net Long Term Liabilities	General Municipal Activities	Municipal Enterprises	SCHOOL BOARDS		Total	
		Incurred by the Municipality	Assumed							Public	Secondary		
			From Others	By Others									\$
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SUMMARY 1968													
METROPOLITAN TORONTO AREA	7	1,323,907,274	37,913	29,048,806	1,294,896,381	265,634,952	1,029,261,429	532,455,796	193,784,750	193,895,134	109,125,749	303,020,883	
CITIES	32	809,645,589	17,289,294	11,687,906	815,246,977	10,316,783	804,930,194	418,845,811	125,512,661	123,266,928	137,304,794	260,571,722	
TOWNS													
Separated	6	10,541,882	12,192	1,436,347	9,117,727	153,841	8,963,886	4,544,733	869,108	2,019,641	1,530,404	3,550,045	
5,000 or more in Counties	11	1,124,894	17,586,521	1,147,746	1,767,214,79	1,302,451	233,420,626	77,624,081	31,846,712	77,482,579	11,447,580	119,930,177	
Less than 2,500 in Counties	5	55,263,755	4,456,134	1,124,213	33,724,379	1,158,810	42,146,317	13,771,434	5,122,119	11,852,418	8,491,481	21,344,763	
Subdivided in Districts	9	1,671,107	631,694	6,868,801	21,879,176	286,540	21,592,610	10,840,796	1,011,489	2,075,716	1,364,666	3,440,381	
Less than 5,000 in Districts	37	17,051,209	581,529	1,582,676	16,050,662	778,014	15,772,048	4,402,115	2,949,305	3,880,187	4,540,440	8,420,627	
Total Towns	152	336,015,637	23,455,740	32,526,763	326,944,614	5,054,925	321,889,689	111,183,123	59,798,656	87,206,177	63,701,733	150,907,910	
VILLAGES													
5,000 or more in Counties	1	3,220,347	261,747	282,870	3,199,224	142,462	3,056,762	669,683	231,220	1,510,982	644,877	2,155,859	
2,500 to 4,999 in Counties	6	5,812,960	1,212,894	1,536,341	5,385,715	195,702	5,190,013	2,250,367	827,106	955,672	1,151,014	2,106,626	
Less than 2,500 in Counties	137	45,812,960	10,026,970	7,405,479	28,155,511	839,036	27,316,475	1,899,724	1,742,000	1,742,000	1,742,000	1,742,000	
Less than 2,500 in Districts	11	1,081,116	123,780	310,767	894,129	Nil	894,129	77,298	132,208	510,471	174,152	684,623	
Total Villages	155	35,780,368	11,645,396	9,515,217	37,910,547	1,176,890	36,733,657	9,891,091	7,985,532	10,809,350	9,047,684	18,857,034	
TOWNSHIPS													
5,000 or more in Counties	62	155,421,934	16,669,181	18,509,237	162,484,218	1,231,156	161,253,062	10,421,589	1,035,006	1,035,006	1,035,006	1,035,006	
2,500 to 4,999 in Counties	17	2,169,375	16,827,133	6,381,178	5,984,178	8,249	5,975,929	7,142,600	1,142,600	1,142,600	1,142,600	1,142,600	
Less than 2,500 in Counties	298	50,628,084	26,767,171	13,141,140	64,144,135	21,915	64,122,220	6,512,400	1,142,600	1,142,600	1,142,600	1,142,600	
2,500 to 4,999 in Districts	12	17,314,584	1,044,846	1,134,481	17,244,145	23,011	17,221,134	3,185,166	1,086,397	1,086,397	1,086,397	1,086,397	
2,500 to 4,999 in Districts	8	3,998,691	434,071	60,746	4,372,016	47,514	4,324,502	984,771	728,412	1,603,718	1,007,601	2,611,319	
Less than 2,500 in Districts	127	9,482,033	1,910,592	1,809,119	9,499,506	77,301	9,422,205	1,163,045	1,208,602	5,335,019	1,715,539	7,050,558	
Total Townships	562	263,845,609	73,663,184	42,322,041	315,186,752	1,521,148	313,665,604	45,091,912	38,563,392	144,838,167	85,182,131	230,020,298	
IMPROVEMENT DISTRICTS	18	4,479,000	227,137	500,014	4,206,123	Nil	4,206,123	1,329,312	310,552	1,476,552	1,089,707	2,566,259	
Total Local Municipalities	1,926	2,793,673,477	126,318,664	125,600,747	2,794,391,394	283,704,698	2,510,686,696	1,118,787,045	425,955,543	501,492,308	404,451,798	905,944,106	
COUNTIES	38	85,755,328	1,724,067	49,739,267	37,740,128	Nil	37,740,128	28,790,947	8,949,181			37,740,128	

ANALYSES OF NET LONG TERM LIABILITIES AND DEBT CHARGES (Continued)											Number of Municipalities	
AS PER CENT OF EQUALIZED ASSESSMENT				Net Long Term Liabilities Per Capita	DEBT CHARGES FOR THE YEAR 1968							
General Municipal Activities	Municipal Enterprises	School Boards	Total		General Municipal Activities		Municipal Enterprises		School Boards			Total
					Principal	Interest	Principal	Interest	Principal	Interest		
				\$	\$	\$	\$	\$	\$	\$		

SUMMARY 1968

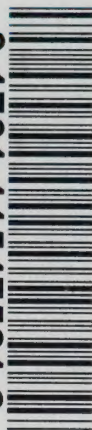
2.01	1.10	1.71	5.82	549.06	35,591,530	33,705,670	10,162,500	12,129,453	15,991,808	18,776,067	126,357,028	7	METROPOLITAN TORONTO AREA
2.91	0.84	1.75	5.40	350.93	32,822,585	22,715,299	10,362,504	6,956,266	15,043,333	13,370,418	102,170,405	32	CITIES
1.93	0.37	1.50	3.80	191.65	442,695	274,752	105,861	47,288	335,207	177,415	1,383,218	8	TOWNS Separated
1.60	0.92	2.28	4.80	345.36	4,423,086	4,162,909	2,842,520	2,421,046	5,848,151	5,761,968	25,459,680	44	5,000 or more in Counties
1.63	0.95	2.40	4.98	248.62	832,707	699,202	565,050	465,986	1,352,841	1,003,289	4,519,075	56	Less than 5,000 in Counties
2.16	0.62	1.52	4.30	240.07	830,589	579,303	264,666	201,403	602,921	438,702	2,917,584	9	5,000 or more in Districts
1.52	1.02	2.92	5.46	219.22	319,922	211,160	243,679	182,215	534,793	478,435	1,970,204	37	Less than 5,000 in Districts
1.65	0.89	2.24	4.77	305.39	6,848,999	5,927,326	4,021,776	3,317,938	8,673,913	7,859,809	36,849,761	152	Total Towns
0.95	0.33	3.08	4.37	350.39	31,680	46,260	21,995	14,910	92,088	107,575	314,508	1	VILLAGES 5,000 or more in Counties
1.92	0.71	1.80	4.43	270.40	121,685	119,489	51,152	44,047	166,057	123,883	626,313	6	2,500 to 4,999 in Counties
1.10	1.08	2.22	4.46	192.93	385,311	340,519	487,026	402,197	881,683	772,039	3,268,875	137	Less than 2,500 in Counties
0.26	0.45	2.33	3.04	185.00	22,457	5,417	14,812	7,694	40,483	23,697	114,560	11	Less than 2,500 in Districts
1.17	0.95	2.23	4.35	208.98	561,133	511,785	574,985	468,848	1,180,311	1,027,194	4,324,256	155	Total Villages
0.50	0.68	2.76	3.94	271.80	1,253,244	1,039,973	1,128,719	1,355,094	5,383,792	5,587,651	15,748,473	62	TOWNSHIPS 5,000 or more in Counties
0.35	0.11	2.19	2.65	169.17	974,542	340,522	180,448	130,177	2,609,524	2,476,354	6,771,967	97	2,500 to 4,999 in Counties
0.31	0.16	2.55	3.02	179.79	818,724	255,128	169,473	196,775	2,887,381	2,985,457	7,312,938	258	Less than 2,500 in Counties
3.66	1.33	2.82	7.81	234.79	687,986	330,903	232,331	191,829	325,574	298,047	2,066,670	10	5,000 or more in Districts
0.86	0.64	2.30	3.80	170.40	98,029	55,662	37,409	16,236	150,108	124,765	482,209	8	2,500 to 4,999 in Districts
0.22	0.22	1.32	1.76	91.97	121,118	69,577	74,589	69,222	430,336	387,609	1,152,531	127	Less than 2,500 in Districts
0.49	0.42	2.49	3.40	210.75	3,953,443	2,092,165	1,822,969	1,959,333	11,846,715	11,859,963	33,534,788	562	Total Townships
1.32	0.31	2.54	4.17	235.53	176,579	90,151	28,314	29,808	163,343	152,300	640,495	18	IMPROVEMENT DISTRICTS
2.25	0.86	1.95	5.07	363.64	79,954,469	65,042,396	26,972,048	24,861,646	53,799,423	53,045,751	303,676,733	920	Total Local Municipalities
					2,886,150	1,433,995	719,062	370,764			5,409,972	38	COUNTIES

	Number of Municipalities	ANALYSES OF ARREARS									
		1968	1967	1966 and Prior Years	Penalties and Interest	Total Arrears	Total Arrears Per Capita	Total Arrears as % of Total Tax Roll	Allowance for Uncollectible Taxes	Properly Acquired For Taxes	Allowance For Loss On Sale of Such Properties
		\$	\$	\$	\$	\$	\$		\$	\$	\$

SUMMARY 1968

METROPOLITAN TORONTO AREA	7	19,822,382	3,293,869	1,267,647	542,894	24,926,792	13.30	5.37	3,275,294	208,077	60,154
CITIES	32	14,912,632	5,642,317	1,621,971	1,070,481	23,247,401	10.14	5.96	2,645,587	213,480	298,889
TOWNS											
Separated	6	325,983	97,223	29,647	22,718	475,571	10.17	7.86	53,758	9,014	16,247
5,000 or more in Counties	44	5,284,325	1,748,628	550,145	307,279	7,890,577	11.67	7.60	381,308	170,309	84,460
Less than 5,000 in Counties	56	1,796,474	766,472	406,508	174,087	3,143,541	18.55	16.52	116,597	79,220	28,213
5,000 or more in Districts	9	703,540	382,552	61,131	39,815	1,187,147	13.30	9.89	22,526	75,674	23,228
Less than 5,000 in Districts	37	633,525	306,303	173,273	60,256	1,173,357	16.31	17.35	144,786	69,322	123,201
Total Towns	152	8,743,856	3,301,378	1,220,704	604,255	13,870,193	13.16	9.38	718,973	403,539	275,349
VILLAGES											
5,000 or more in Counties	1	85,578	13,817	2,887	2,641	104,923	12.03	7.96	Nil	Nil	Nil
2,500 to 4,999 in Counties	6	223,584	73,747	28,005	9,104	334,440	17.44	12.97	2,259	3,668	13
Less than 2,500 in Counties	137	1,322,172	654,524	382,751	136,971	2,496,418	17.45	19.36	38,343	32,289	12,032
Less than 2,500 in Districts	11	52,071	28,058	24,351	10,850	114,530	23.70	31.75	5,635	868	Nil
Total Villages	155	1,683,405	770,146	437,994	158,766	3,050,311	17.35	17.78	46,237	36,825	12,045
TOWNSHIPS											
5,000 or more in Counties	62	7,239,207	2,527,851	1,100,059	552,696	11,419,813	19.18	15.75	162,424	41,299	64,056
2,500 to 4,999 in Counties	97	4,429,905	1,802,637	909,849	360,441	7,502,832	22.53	22.69	92,846	46,511	9,826
Less than 2,500 in Counties	258	4,873,196	2,201,880	1,206,624	421,081	8,702,781	24.32	26.38	172,221	64,683	10,847
5,000 or more in Districts	10	496,366	226,943	86,611	45,449	855,369	11.49	16.94	189,125	33,317	274,021
2,500 to 4,999 in Districts	8	299,458	131,690	101,502	35,877	508,527	22.40	26.06	142,237	10,577	82,064
Less than 2,500 in Districts	127	958,170	479,579	253,844	96,500	1,788,093	17.45	29.59	197,521	63,517	131,632
Total Townships	562	18,296,302	7,370,580	3,658,489	1,512,044	30,837,415	20.72	20.31	956,374	259,904	572,446
IMPROVEMENT DISTRICTS	18	83,244	64,092	39,338	7,229	193,903	10.86	9.33	75,333	8,405	13,794
Total Local Municipalities	926	63,541,821	20,442,382	8,246,143	3,895,669	96,126,015	13.92	8.19	7,717,798	1,130,230	1,232,677
COUNTIES	38					2,018,256					

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